

# **EXHIBIT A**

***Andreozzi, Bluestein, Weber, Brown LLP***

9145 Main Street  
Clarence, NY 14031

Ph:(716) 565-1100

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Mary & Richard Singer  
126 Rue Madeleine  
Williamsville, NY  
14221

September 6, 2016

**Attention:**

File #: ZNC-15-0040  
Inv #: 16525

**RE:** Chapter 11 Bankruptcy

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-29-16	Reviewed and finalized Petition and Creditors List (.2); conferred with Richard and Mary Singer regarding same and regarding Chapter 11 bankruptcy filing and questions regarding same (1.7).	1.90	598.50	DFB
	Reviewed Schedules regarding outstanding information and drafted e-mail correspondence to clients regarding same (.2); exchanged further multiple e-mail correspondence with Richard and Mary Singer regarding same and revised Schedules (.7); printed, reviewed and annotated Schedules (.3); participated in meeting with clients to review Petition and Schedules and to sign Petition (1.4); scanned and redacted paystubs (.2); electronically filed Petition, List of 20 Largest Unsecured Creditors, credit counseling certificates and paystubs (.1); drafted further e-mail correspondence to clients regarding bankruptcy filing (.1); drafted further e-mail correspondence to clients regarding Monthly Operating Reports (.1).	3.10	465.00	MAB
Mar-01-16	Exchanged multiple e-mail correspondence with Richard and Mary Singer regarding bankruptcy filing and information for Schedules (.3); reviewed additional documents from clients; reviewed notes from meeting;	1.10	165.00	MAB

	calculated secured claims for the IRS and for Kaleida Health Federal Credit Union; further revised and finalized Schedules (.4); prepared Schedules for signature; prepared Amendment Cover Sheet; drafted further e-mail correspondence to clients regarding Schedules for signature (.3); diaried various Chapter 11 deadlines (.1).			
Mar-03-16	Received signature pages for Schedules and drafted e-mail correspondence to clients regarding same (.1); reviewed and organized Order to Cure Case Opening Deficiencies (.1); electronically filed Schedules and drafted further e-mail correspondence to clients regarding same (.2); exchanged multiple e-mail correspondence with Richard Singer regarding amendment to Statement of Financial Affairs to add gifts made within two years (.1); prepared Amended Statement of Financial Affairs and Amendment Cover Sheet and exchanged further multiple e-mail correspondence with Richard Singer regarding same (.2).	0.70	105.00	MAB
Mar-04-16	Reviewed Section 341 Notice.	0.10	31.50	DFB
	Exchanged multiple e-mail correspondence with Richard Singer regarding 341 Meeting and regarding adding United States Trustee as a certificate holder for insurance policies (.3); brief telephone conference with Buffy Miller at First Niagara Bank regarding opening new Debtor-in-Possession bank accounts for Richard Singer and drafted e-mail correspondence to Buffy Miller regarding same (.1).	0.40	60.00	MAB
Mar-07-16	Reviewed and organized 341 Notice and exchanged e-mail correspondence with Richard Singer regarding same and regarding Debtor-in-Possession bank accounts.	0.10	15.00	MAB
Mar-08-16	Exchanged e-mail correspondence with Richard Singer regarding opening new Debtor-in-Possession bank accounts (.1); exchanged further multiple e-mail correspondence with Richard Singer regarding same and regarding Monthly Operating Report (.2).	0.30	45.00	MAB

Mar-09-16	Exchanged multiple e-mail correspondence with Richard Singer regarding Debtor-in-Possession bank accounts.	0.10	15.00	MAB
Mar-14-16	Briefly met with Richard Singer regarding Amended Statement of Financial Affairs, Debtor-in-Possession bank accounts and insurance declarations pages and exchanged e-mail correspondence with Richard Singer regarding insurance declarations pages.	0.10	15.00	MAB
Mar-16-16	Reviewed e-mail correspondence of Thomas McCall regarding Initial Debtor Interview and drafted e-mail correspondence to clients regarding same.	0.10	15.00	MAB
Mar-17-16	Reviewed Amended Statement of Financial Affairs.	0.10	31.50	DFB
	Reviewed and organized Notice of Appearance filed by CitiMortgage (.1); electronically filed Amended Statement of Financial Affairs and drafted e-mail correspondence to clients regarding same (.1).	0.20	30.00	MAB
Mar-18-16	Exchanged e-mail correspondence with Richard Singer regarding insurance declarations pages and Initial Debtor Interview.	0.10	15.00	MAB
Mar-21-16	Reviewed and organized Notice of Appearance filed by the New York State Department of Taxation and Finance.	0.10	15.00	MAB
Mar-23-16	Exchanged e-mail correspondence with Richard Singer regarding income and expenses and Initial Debtor Interview.	0.10	15.00	MAB
Mar-24-16	Prepared file for Initial Debtor Interview (.4); exchanged multiple e-mail correspondence with Richard Singer regarding same (.1).	0.50	75.00	MAB
	Supplemented Cash Collateral Motion.	0.20	30.00	MAB
Mar-25-16	Reviewed IRS and New York State Department of Taxation and Finance Proofs of Claim and reviewed bankruptcy Schedules in preparation for Initial Debtor Interview (.5); conferred with Richard and Mary Singer	1.50	472.50	DFB

	regarding tax claims and regarding Initial Debtor Interview (.3); appeared with clients at Office of the United States Trustee for Initial Debtor Interview (.7).			
Mar-30-16	Reviewed and organized Notice of Appearance filed by CitiMortgage, Inc.	0.10	15.00	MAB
Mar-31-16	Drafted e-mail correspondence to clients regarding 341 Meeting and March Monthly Operating Report.	0.10	15.00	MAB
Apr-04-16	Exchanged e-mails with Richard Singer regarding rescheduling of Section 341 Meeting (.1); conferred with Thomas McCall regarding same (.1).	0.20	63.00	DFB
Apr-11-16	Exchanged multiple e-mail correspondence with Richard Singer regarding questions regarding completion of Monthly Operating Report.	0.20	30.00	MAB
Apr-12-16	Reviewed e-mail from Thomas McCall regarding scheduling for adjourned Section 341 Meeting (.1); teleconference with Thomas McCall regarding same (.1); drafted e-mail to clients regarding same (.1); reviewed response from Richard Singer regarding same (.1).	0.40	126.00	DFB
Apr-13-16	Conferred with Melissa Brennan regarding Monthly Operating report questions and regarding Claims Bar Date Motion.	0.20	63.00	DFB
	Met with Richard Singer to review draft March Monthly Operating Report.	0.40	60.00	MAB
Apr-20-16	Reviewed March Monthly Operating Report (.3); drafted lengthy e-mail to clients regarding same, regarding monthly reporting requirements, regarding financial information to be submitted in support of Plan and regarding suggestions for future annotations regarding business-related expenditures (1.1).	1.40	441.00	DFB
	Reviewed and redacted March Monthly Operating Report (.3); discussed questions regarding March Monthly Operating Report with Daniel F. Brown, Esq. (.1); electronically filed March Monthly Operating Report and drafted e-mail correspondence to clients regarding same (.1).	0.50	75.00	MAB

Apr-21-16	Reviewed clients' Schedules in preparation for Section 341 Meeting.	0.60	189.00	DFB
	Drafted e-mail correspondence to Richard Singer regarding 341 Meeting.	0.10	15.00	MAB
Apr-22-16	Conferred with clients regarding Section 341 Meeting questions (.2); appeared with clients at United States Trustee's Office regarding Section 341 Meeting (.8).	1.00	315.00	DFB
Apr-25-16	Drafted e-mail correspondence to clients regarding continued 341 Meeting (.1); exchanged further multiple e-mail correspondence with Richard Singer regarding amount of claim for Chase credit card and possible amendment to Schedules (.1).	0.20	30.00	MAB
May-03-16	Reviewed April Monthly Operating Report (.1); electronically filed same and exchanged e-mail correspondence with Richard Singer regarding same (.1).	0.20	30.00	MAB
Jun-09-16	Reviewed May Monthly Operating Report and exchanged multiple e-mail correspondence with Richard Singer regarding same and regarding Debtor-in-Possession bank accounts.	0.20	30.00	MAB
Jun-14-16	Reviewed and redacted May Monthly Operating Report (.1); electronically filed same and drafted e-mail correspondence to clients regarding same (.1).	0.20	30.00	MAB
Jul-08-16	Prepared Amendment Cover Sheet, Amended Summary of Schedules, Amended Schedule F and Declaration About an Individual Debtor's Schedules (.1); drafted e-mail correspondence to clients regarding same (.1).	0.20	30.00	MAB
Jul-12-16	Electronically filed Amendment Cover Sheet, Amended Summary of Schedules, Amended Schedule F and Declaration About an Individual Debtor's Schedules and exchanged e-mail correspondence with Richard Singer regarding same.	0.10	15.00	MAB
Jul-15-16	Reviewed and organized Notice of Appearance filed by CitiMortgage, Inc. (.1); reviewed June Monthly Operating Report and exchanged e-mail correspondence with Richard Singer regarding additional information needed (.1);	0.40	60.00	MAB

	reviewed additional documents from Richard Singer for June Monthly Operating Report (.1); electronically filed June Monthly Operating Report and drafted further e-mail correspondence to clients regarding same (.1).			
Aug-04-16	Reviewed and redacted July Monthly Operating Report (.1); electronically filed same and exchanged multiple e-mail correspondence with Richard Singer regarding same (.1).	0.20	30.00	MAB
Aug-08-16	Exchanged e-mail correspondence with Richard Singer regarding February paystubs.	0.10	15.00	MAB
	Totals	17.80	<u>\$3,891.00</u>	

**DISBURSEMENTS**

Mar-03-16	NY Western CM ECF - Bankruptcy Court Amendment Filing Fee		30.00	
Jul-12-16	NY Western CM ECF - Bankruptcy Court Amendment Filing Fee		30.00	
	Photocopy Charges: 9 copies @ 8 pages x .10 per page = \$7.20 (Amended Schedules)		7.20	
	Postage: 9 envelopes @ \$0.47 = \$4.23 (Amended Schedules)		4.23	
	Totals		<u>\$71.43</u>	
	<b>Total Fee &amp; Disbursements</b>			<u><b>\$3,962.43</b></u>

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September 6, 2016

**Attention:**

File #: ZNC-16-0011

Inv #: 16526

**RE:** Professionals: Employment and Fee Applications

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Mar-01-16	Supplemented Application to Employ Andreozzi Bluestein.	0.10	15.00	MAB
Mar-24-16	Reviewed and revised Application Employ Andreozzi Bluestein.	0.10	31.50	DFB
Mar-25-16	Finalized Application to Employ Andreozzi Bluestein.	0.10	31.50	DFB
	Electronically filed Application to Employ Andreozzi Bluestein and drafted e-mail correspondence to clients regarding same.	0.10	15.00	MAB
Jul-26-16	Prepared first draft of First Interim Fee Application of Andreozzi Bluestein.	0.80	120.00	MAB
Aug-18-16	Began supplementing and revising draft Andreozzi Bluestein Fee Application.	1.40	441.00	DFB
Aug-19-16	Edited and supplemented draft Andreozzi Bluestein Fee Application.	1.10	346.50	DFB
	Totals	3.70	<u>\$1,000.50</u>	

**DISBURSEMENTS**

Mar-25-16	Photocopy Charges: 5 copies @ 10 pages x .10 per page = \$5.00 (Application to Employ Andreozzi Bluestein)	5.00
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Postage: 5 envelopes @ \$0.71 = \$3.55  
(Application to Employ Andreozzi Bluestein)

3.55

Totals

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\$8.55

**Total Fee & Disbursements**

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**\$1,009.05**

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September 6, 2016

**Attention:**

File #: ZNC-16-0012

Inv #: 16527

**RE:** Claims Administration/Objections

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-29-16	Discussed preparation of clients' 2015 tax returns and cancellation of debt forms received by Richard Singer with Dianna Craigie.	0.10	15.00	MAB
Mar-01-16	Reviewed Mary Singer e-mail questions regarding vacation and student loan matters and Melissa Brennan e-mail response (.1); drafted further response to Mary Singer regarding student loan questions (.2).	0.30	94.50	DFB
Mar-03-16	Reviewed IRS Proofs of Claim filed in Richard Singer's prior Chapter 13 case and reviewed draft Schedules and Cash Collateral Motion.	0.40	126.00	DFB
Mar-11-16	Reviewed and organized Proof of Claim filed by Key Bank/American Education Services.	0.10	15.00	MAB
Mar-14-16	Reviewed New York State Department of Taxation and Finance Proof of Claim.	0.10	31.50	DFB
	Reviewed and organized Proof of Claim filed by the New York State Department of Taxation and Finance.	0.10	15.00	MAB
Mar-15-16	Reviewed and organized Notice of Appearance and Proof of Claim filed by BMW Financial.	0.10	15.00	MAB
	Discussed preparation of Debtors' 2015 tax returns and use of Schedules as proof of	0.10	15.00	MAB

	insolvency with Dianna Craigie and drafted e-mail correspondence to Dianna Craigie regarding same.			
Mar-21-16	Reviewed IRS Proof of Claim and compared to pre-bankruptcy information (.2); reviewed letter from Key Bank regarding student loan (.1).	0.30	94.50	DFB
	Received and reviewed correspondence of KeyBank regarding student loans and exchanged e-mail correspondence with Richard Singer regarding same (.1); reviewed and organized Proof of Claim filed by the IRS (.1).	0.20	30.00	MAB
Mar-22-16	Reviewed and organized Proof of Claim filed by American Express.	0.10	15.00	MAB
Mar-25-16	Reviewed Mary Singer e-mail regarding credit card company's post-bankruptcy collection efforts regarding charges she made on card in her father's name and prepared detailed responses to her questions regarding same.	0.40	126.00	DFB
Mar-26-16	Reviewed Mary Singer e-mail regarding Bon Ton credit card and student loan post-petition collections and drafted e-mail responding to her questions.	0.20	63.00	DFB
Mar-28-16	Reviewed and organized Proof of Claim filed by American Express.	0.10	15.00	MAB
Mar-29-16	Exchanged multiple e-mail correspondence with Dianna Craigie regarding payments made by clients to New York State Department of Taxation and Finance in 2015.	0.10	15.00	MAB
Mar-31-16	Reviewed New York State Department of Taxation and Finance Tax Warrant search results.	0.10	31.50	DFB
	Received and reviewed e-mail correspondence of Richard Singer regarding payments made to the New York State Department of Taxation and Finance in 2015 to be used in connection with 2015 tax return preparation and searched and reviewed electronic records from the New York State Department of State and the Erie County Clerk's Office regarding tax warrant information (.2); drafted responsive e-mail	0.40	60.00	MAB

	correspondence to Richard Singer (.1); exchanged further multiple e-mail correspondence with Richard Singer regarding same (.1).			
Apr-05-16	Reviewed and organized Proof of Claim filed by First Niagara Bank.	0.10	15.00	MAB
Apr-06-16	Received and reviewed correspondence of Fed Loan Servicing regarding forbearance placed on student loans and drafted e-mail correspondence to Mary Singer regarding same.	0.10	15.00	MAB
Apr-11-16	Received and reviewed correspondence of Honda Financial Services regarding lease payments for 2015 Honda CRV and drafted e-mail correspondence to Mary Singer regarding same (.1); discussed notice of proposed additional tax due received from the New York State Department of Taxation and Finance with Gary P. Bluestein, Esq. and Dianna Craigie (.1); reviewed Proof of Claim filed by the New York State Department of Taxation and Finance and drafted e-mail correspondence to Gary P. Bluestein, Esq. and Dianna Craigie regarding same (.1).	0.30	45.00	MAB
Apr-13-16	Reviewed and finalized Claims Bar Date Motion.	0.10	31.50	DFB
	Prepared first drafts of Notice of Motion, Motion to Establish Claims Bar Date and proposed order.	0.20	30.00	MAB
Apr-14-16	Electronically filed Motion to Establish Claims Bar Date and exchanged e-mail correspondence with Richard Singer regarding same.	0.10	15.00	MAB
Apr-15-16	Reviewed Schedules and filed claims and prepared claims spreadsheet.	0.70	105.00	MAB
Apr-20-16	Reviewed and organized Proof of Claim filed by American Honda Finance Corporation.	0.10	15.00	MAB
Apr-21-16	Reviewed and organized Proof of Claim filed by CitiMortgage, Inc.	0.10	15.00	MAB
May-02-16	Reviewed and organized Amended Proof of Claim filed by the IRS.	0.10	15.00	MAB

May-03-16	Reviewed and organized three Proofs of Claim filed by Portfolio Recovery Associates.	0.10	15.00	MAB
May-04-16	Appeared before Hon. Michael J. Kaplan in support of Debtors' motion to establish a claims bar date.	0.40	126.00	DFB
	Reviewed and organized Proof of Claim filed by Capital One.	0.10	15.00	MAB
May-05-16	Reviewed and organized Order Granting Motion to Establish Claims Bar Date and exchanged e-mail correspondence with Richard Singer regarding same.	0.10	15.00	MAB
May-25-16	Prepared first draft of correspondence to Clerk transmitting Linda Weinstein Proof of Claim for filing.	0.10	15.00	MAB
May-27-16	Reviewed and organized Proof of Claim filed by Quantum3 Group LLC.	0.10	15.00	MAB
Jun-06-16	Reviewed and organized Proof of Claim filed by Linda Weinstein.	0.10	15.00	MAB
Jun-20-16	Reviewed and organized Proofs of Claim filed by Synchrony Bank.	0.10	15.00	MAB
Jul-01-16	Reviewed e-mail from Melissa Brennan regarding original Schedules substantially overstating amount of Chase Bank claim and exchanged e-mails regarding amendment of Schedules (.2); reviewed draft Amendment to Schedules (.1).	0.30	94.50	DFB
	Reviewed and organized Proofs of Claim filed by Synchrony Bank.	0.10	15.00	MAB
Jul-07-16	Exchanged e-mail correspondence with Richard Singer regarding claims bar date and timing of filing Plan.	0.10	15.00	MAB
Jul-20-16	Reviewed and organized Proof of Claim filed by Cavalry SPV I, LLC and revised claims chart (.1); reviewed claims register and other filed Proofs of Claim and further revised claims chart (.4); drafted e-mail correspondence to Dianna Craigie regarding 2015 tax returns (.1).	0.60	90.00	MAB

Jul-27-16	Exchanged e-mail correspondence with Richard Singer regarding claims chart.	0.10	15.00	MAB
	Totals	7.40	<u>\$1,539.00</u>	

**DISBURSEMENTS**

Apr-14-16	Photocopy Charges: 22 copies @ 6 pages x .10 per page = \$13.20 (MTN to Establish Claims Bar Date)	13.20
	Photocopy Charges: 32 copies @ 1 page x .10 per page = \$3.20 (NOH MTN to Establish Claims Bar Date)	3.20
	Postage: 22 envelopes @ \$0.49 = \$10.78 (MTN to Establish Claims Bar Date)	10.78
	Postage: 32 envelopes @ \$0.49 = \$15.68 (NOH MTN to Establish Claims Bar Date)	15.68
May-05-16	Photocopy Charges: 57 copies @ 5 pages x .10 per page = \$28.50 (ORD MTN to Establish Claims Bar Date & POC)	28.50
	Postage: 57 envelopes @ \$0.47 = \$26.79 (ORD MTN to Establish Claims Bar Date & POC)	26.79
	Totals	<u>\$98.15</u>

**Total Fee & Disbursements****\$1,637.15**

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Mary & Richard Singer  
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September 6, 2016

**Attention:**

File #: ZNC-16-0013

Inv #: 16528

**RE:** Plan/Negotiations/Confirmation

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Apr-13-16	Conferred with Melissa Brennan regarding proposed Chapter 11 Plan payment terms.	0.10	31.50	DFB
Apr-15-16	Prepared first draft of Disclosure Statement (2.1); conferred with Daniel F. Brown, Esq. regarding classification of claims (.1).	2.20	330.00	MAB
Apr-19-16	Continued to prepare first draft of Plan of Reorganization.	0.70	105.00	MAB
Jun-28-16	Reviewed and began to revise and supplement draft Disclosure Statement.	0.50	157.50	DFB
Jul-12-16	Further revised and supplemented draft Disclosure Statement.	1.20	378.00	DFB
Jul-20-16	Reviewed filed claims and revised and supplemented draft Disclosure Statement (1.7); teleconference with Richard Singer regarding Plan payments to taxing authorities (.2); drafted e-mail to Richard Singer regarding claims of IRS and New York State Department of Taxation and Finance and regarding amounts of projected Plan payments (.3); reviewed filed Monthly Operating Reports and continued drafting Disclosure Statement (1.3).	3.50	1,102.50	DFB
	Reviewed Proofs of Claim filed by the IRS and the New York State Department of Taxation and Finance and strategized with Daniel F.	0.20	30.00	MAB

	Brown, Esq. regarding secured and priority claims to be paid through Plan.			
Jul-21-16	Reviewed filed claims and Monthly Operating Reports (.3); conferred with Melissa Brennan regarding differences between filed and Scheduled claims (.3); legal research regarding possibility of separately classifying non-dischargeable student loan debts from other unsecured debts for treatment as part of Chapter 11 Plan (.8); continued revising and supplementing draft Disclosure Statement (.9); revised and supplemented portions of Disclosure Statement and Plan regarding discharge of debt upon completion of Plan payments and reopening of case for issuance of Debtors' discharge (.6).	2.90	913.50	DFB
	Strategized with Daniel F. Brown, Esq. regarding student loan claims and classification and payment of same through Plan.	0.20	30.00	MAB
Jul-22-16	Continued revising and supplementing language of Disclosure Statement and Plan regarding discharge of debt upon completion of Plan payments and reopening of case for issuance of Debtors' discharge (.5); drafted additional inserts to supplement information in draft Disclosure Statement (1.6).	2.10	661.50	DFB
Jul-24-16	Reviewed IRS tax transcript information and revised and supplemented Disclosure Statement and Plan regarding same.	0.80	252.00	DFB
Jul-25-16	Further revised Chapter 11 Plan.	0.80	252.00	DFB
Jul-26-16	Reviewed Bankruptcy Code Sections 1129 and 1141 and edited and revised Chapter 11 Plan and Disclosure Statement.	3.80	1,197.00	DFB
Jul-27-16	Revised and supplemented Disclosure Statement (.8); calculated projected Plan payments and revised and supplemented Plan of Reorganization (1.2); drafted lengthy e-mail to clients regarding terms of draft Plan and Disclosure Statement and asking questions regarding certain information needed for Disclosure Statement (.4); reviewed e-mail from Richard Singer regarding proposed	2.60	819.00	DFB



	payments to student loans and drafted response regarding inability to pay student loans greater percentage than other general unsecured claims (.2).			
Jul-28-16	Reviewed e-mail from Richard Singer regarding his responses to my Plan questions (.1); drafted e-mail to Richard Singer regarding additional questions and regarding information needed to be included in Chapter 11 Plan projections and regarding examples of Chapter 11 Plan projections (.6).	0.70	220.50	DFB
Aug-02-16	Reviewed and annotated draft Plan projections prepared by Richard Singer (.4); conferred with Melissa Brennan regarding proposed changes and updates regarding Plan projections (.3); reviewed Schedules I and J based upon income and expenses for 12 months prior to Chapter 11 filing and drafted very lengthy e-mail memorandum to Richard Singer regarding comparison with initial draft Plan projections and regarding proposed revisions to Plan projections (1.1).	1.80	567.00	DFB
	Reviewed proposed Plan cashflow forecast forwarded by Richard Singer and annotated same regarding IRS allowable living standards (.2); strategized with Daniel F. Brown, Esq. regarding same (.1).	0.30	45.00	MAB
Aug-10-16	Exchanged multiple e-mail correspondence with Richard Singer regarding Plan narrative and payments to Kaleida Health Federal Credit Union.	0.10	15.00	MAB
Aug-15-16	Reviewed and annotated clients' proposed revised projections (.2); conferred with Melissa Brennan regarding same (.1); reviewed Debtors' Schedules and filed claims and drafted proposed liquidation analysis (.9); reviewed e-mail from Melissa Brennan regarding proposed changes to Disclosure Statement and revised same and conferred with Melissa Brennan regarding changes to Disclosure Statement (.3); revised liquidation analysis (.4); further conferred with Melissa Brennan regarding revisions to projections and liquidation analysis (.2); reviewed projections and estimated timing of completion of Plan	2.60	819.00	DFB

	payments (.4); drafted e-mail to Melissa Brennan requesting revisions to projections to assume completion of payments at estimated dates (.1).			
	Prepared first draft of liquidation analysis.	0.30	45.00	MAB
Aug-16-16	Reviewed revised Plan projections (.2); drafted e-mail to Richard Singer regarding revised projections and assumptions made (.2); exchanged e-mails with Richard Singer regarding finalization of Plan and Disclosure Statement (.1).	0.50	157.50	DFB
	Supplemented income and expense forecast spreadsheet for Disclosure Statement.	0.40	60.00	MAB
Aug-17-16	Edited Chapter 11 Plan and Disclosure Statement.	0.80	252.00	DFB
Aug-18-16	Revised Chapter 11 Plan and Disclosure Statement and Liquidation Analysis.	1.30	409.50	DFB
Aug-19-16	Reviewed and finalized Chapter 11 Plan and Disclosure Statement (.4); drafted e-mail to Richard Singer regarding same (.2).	0.60	189.00	DFB
Aug-25-16	Reviewed e-mail from Richard Singer regarding approval of form of Plan.	0.10	31.50	DFB
Aug-26-16	Exchanged e-mails with Melissa Brennan regarding finalization and filing of Plan.	0.10	31.50	DFB
	Drafted e-mail correspondence to clients regarding Plan and Disclosure Statement.	0.10	15.00	MAB
Aug-29-16	Reviewed exchange of e-mails between Melissa Brennan and Richard Singer regarding client signing of Plan.	0.10	31.50	DFB
Aug-30-16	Reviewed exchange of e-mails between Melissa Brennan and Richard Singer regarding filing of Plan and regarding Disclosure Statement hearing (.1); drafted e-mail to clients regarding purposes of Disclosure Statement hearing and Plan confirmation hearing and regarding reasons why testimony may or may not be required (.3); exchanged several more e-mails with Richard Singer	0.60	189.00	DFB

	regarding scheduling of Disclosure Statement hearing and Plan confirmation hearing (.2).			
	Electronically filed Plan and Disclosure Statement and drafted e-mail correspondence to clients regarding same (.1); exchanged further e-mail correspondence with Richard Singer regarding same (.1).	0.20	30.00	MAB
Aug-31-16	Conferred with Barbara R. Ridall, Esq. regarding scheduling regarding hearing on approval of Disclosure Statement (.1); drafted e-mail to clients regarding same (.1).	0.20	63.00	DFB
	Totals	32.40	<u>\$9,430.50</u>	
	<b>Total Fee &amp; Disbursements</b>			<b><u>\$9,430.50</u></b>

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Williamsville, NY  
14221

September 6, 2016

**Attention:**

File #: ZNC-16-0014

Inv #: 16529

**RE:** Tax Preparation

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Mar-31-16	Began preparing 2015 tax returns.	2.00	350.00	DJC
Apr-01-16	Finished preparing 2015 tax returns.	1.30	227.50	DJC
Aug-31-16	Courtesy discount.		-202.50	DFB
	Totals	3.30	<hr/> \$375.00	
	<b>Total Fee &amp; Disbursements</b>			<hr/> <b>\$375.00</b>